

## LAW OFFICES

## SUGHRUE, MION, ZINN, MACPEAK &amp; SEAS, PLLC

2100 PENNSYLVANIA AVENUE, N.W.  
 WASHINGTON, D.C. 20037-3202  
 TELEPHONE (202) 293-7060  
 FACSIMILE (202) 293-7860

## CALIFORNIA OFFICE

1010 EL CAMINO REAL  
 MENLO PARK, CA 94025  
 TELEPHONE (650) 325-5800  
 FACSIMILE (650) 325-6606



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## JAPAN OFFICE

TOEI NISHI SHIMBASHI BLDG. 4F  
 13-5 NISHI SHIMBASHI 1-CHOME  
 MINATO-KU, TOKYO 105, JAPAN  
 TELEPHONE (03) 3503-3760  
 FACSIMILE (03) 3503-3756

**BOX: PATENT APPLICATION**  
 Assistant Commissioner for Patents  
 Washington, D.C. 20231

Re: Application of Makoto KASHIWAYA and Junji NAKADA  
**CARBON LAYER FORMING METHOD**  
 Our Reference: Q55902

Dear Sir:

Attached hereto is the application identified above including the specification, claims, one (1) sheet of drawings and one (1) priority document. The requisite U.S. Government Filing Fee, executed Declaration and Power of Attorney and Assignment will be submitted at a later date.

The Government filing fee is calculated as follows:

Total Claims	4 - 20 =	0 x \$18 =	\$ 000.00
Independent Claims	1 - 3 =	0 x \$78 =	\$ 000.00
Base Filing Fee		(\$690.00)	\$ 690.00
Multiple Dep. Claim Fee		(\$260.00)	\$ 000.00
<b>TOTAL FILING FEE</b>			<b>\$ 690.00</b>

Priority is claimed from:

Japanese Patent Application

11-083913

Filing Date

March 26, 1999

Respectfully submitted,  
**SUGHRUE, MION, ZINN, MACPEAK & SEAS**  
 Attorneys for Applicant(s)

By: Darryl Mexic  
 Darryl Mexic  
 Reg. No. 23,063

DM:clf